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Our Case No. 9281-4588
Client Reference No. N US02006

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Naoya Hasegawa et al.

Serial No.: 10/603,983

Filing Date: June 24, 2003

For: GMR Magnetic Sensing Element Provided with
Second Free Layer Extended to Outside of
Track Width and Method for Manufacturing the
Same

Examiner: Kevin M. Bernatz

Group Art Unit: 1773

RESPONSE TO OFFICE ACTION OF DECEMBER 15, 2004

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

This is in Response to the Office Action, mailed on December 15, 2004 in the above referenced application. Applicants respectfully request reconsideration, reexamination and allowance of Claims 1 – 13, 15 – 28, and 30 in view of the following claim amendments and/or remarks.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 7 of this paper